

Exhibit “15”

FREQUENTLY ASKED QUESTIONS

1. What is the "consent of the Commissioner?"
2. What types of corporate or organizational documents require the consent of the Commissioner of Education?
3. How do I apply for consent?
4. Do I need to include any specific disclaimers in my corporate or organizational documents?
5. Do I need to include a specific statement of purposes in my certificate of incorporation?
6. Are there any additional forms that I need to submit with my corporate or organizational document?
7. Do I need to send my original corporate or organizational document?
8. Is there a fee?
9. What form of payment do you accept?
10. Where do I send my document?
11. How long before I receive a response?
12. Are there any restrictions on the name of the entity?
13. Are there any specific requirements for a certificate of amendment?
14. Are there any specific requirements for a certificate of assumed name?
15. I am opening an incorporated private, non-degree-granting proprietary school or business school. What steps do I need to take?
16. I am opening a nonpublic nursery school, nonpublic elementary school or nonpublic secondary school. What steps do I need to take?
17. What is the difference between a day care center and a nursery school?
18. I want to form a management company to manage a charter school. Is there any special language I need to include in my certificate of incorporation or other corporate or organizational documents?
19. I am already incorporated. I want to add authority to operate a nonpublic school. What should I do?
20. What if I am forming or have formed a limited liability company to operate a school?
21. Who should I contact for a professional corporation (P.C.) or a professional limited liability company (PLLC)?
22. How do I contact the Department of State for questions regarding corporations and other business entities?

1. What is the "consent of the Commissioner?"

Some educational institutions must be incorporated by the Board of Regents (e.g. historical societies, libraries, museums and charter schools). Other entities may be formed under the Not-for-Profit Corporation Law, the Business Corporation Law, the Partnership Law or the Limited Liability Company Law with the consent of the Commissioner of Education.

If a corporate, limited partnership or limited liability company name and/or purposes imply educational activities or relate to any of the professions licensed under Education Law Title VIII (see <http://www.op.nysesd.gov/>), the consent of the Commissioner of Education must be attached to the document as a precondition to its filing with the Department of State (See Education Law §216, Not-for-Profit Corporation Law §404[d], Business Corporation Law §301, Partnership Law §121-102, Limited Liability Company Law §204.) The consent is issued for the sole purpose of filing a corporate or organizational document with the Department of State.